

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

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ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 2: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number or receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 9: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 2 (or by the county to a humane society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)
- March 31: On or before the last day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of the prior month (February), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)

APRIL

- April 10: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.
- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Department of Workforce Development.
- April 30: On or before the last day of each month the trustee shall file with the secretary of the township board of finance, a verified statement which shall reconcile, as of the last day of the prior month (March), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)

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MAY

- May 1: On or before this date report to county auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 5: Primary Election Day - Legal Holiday (IC 1-1-9-1)
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 25: Memorial Day - Legal Holiday (IC 1-1-9-1)
- May 31: On or before the last day of each month the trustee shall file with the secretary of the township board of finance, a verified statement which shall reconcile, as of the last day of the prior month (April), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)

TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts' Meeting for Township Trustees, November 20, 1997, Indianapolis, was a success as indicated by compliments received concerning the meeting and the large turnout of several hundred township representatives. We would like to thank the Indiana Township Association for the cooperation in our having the meeting in conjunction with the Township Convention as has been the custom for many years.

Trustees not attending the 1997 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 1998. A wide range of topics were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

Your ideas and suggestions for additional areas you would like addressed at the 1998 meeting are always welcome. We anticipate seeing all Township Trustees at our meeting in 1998.

DATA COLLECTION FORM

Units of government receiving federal funds must complete a data collection Form SF-SAC, Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations. The Bureau of Census began sending these forms in 1997. Please keep the form on file and as our Field Examiners begin doing the township audits they will be requesting the forms. Townships, as auditee, will be required to complete a portion of the form and the State Board of Accounts, as auditor, will be required to fill out the rest of the form. Do not currently mail the form to the Single Audit Clearinghouse in Jeffersonville. Field Examiners will provide any assistance needed in completing the form, at the time of audit.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising may change effective January 1, 1998. The General Assembly, in amending IC 5-3-1-1, gave the newspaper or qualified publication the ability to increase rates up to five percent (5%), should they choose. Your publisher may not increase rates at all or may increase the rates at something less than the maximum. We have revised the rates for the legal advertising to reflect a five percent (5%) increase, and we have enclosed a copy of the tables for your convenience.

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STATE MATCHING GRANTS

IC 36-1-8-12 states (a) "If a political subdivision received state grant money requiring local matching money, the political subdivision shall create a special fund and deposit the grant money and matching money into the special fund. The money in the fund may be used only for the purposes of the grant."

(b) "If a political subdivision completes the project for which the state grant money was provided and money remains in the fund:

- (1) the political subdivision shall transfer the state's share of the remaining money to the treasurer of state for deposit in the fund from which the grant was made; and
- (2) the political subdivision's pro rata share of the remaining money reverts to the political subdivision's general fund."

STATE MILEAGE RATE INCREASE

Effective July 1, 1997 the State Budget Agency increased the mileage reimbursement rate paid to State employees from \$.25 to \$.28 per mile.

RECEIPT REGISTER

All receipts (Forms 16, 18, 79M, and 84M) have been revised and have been sent to public printing suppliers. The change concerns the addition of space for the required dollar amounts for payment type. New Payment Type categories have also been added. Newly Prescribed Form 370, Receipt Register has also been sent to the printing suppliers and eligible software vendors that have requested to receive notification of form changes.

INTERNET

The State Board of Accounts can be accessed on the Internet at <http://www.ai.org/sboa/index.html>. The intention of the site is to include Manuals, Bulletins, E-Mail references, Roster of State and Local Officials and other items of interest pertaining to the State Board of Accounts.

TEMPORARY LOANS

IC 36-1-8-4(a) states in part "The fiscal body of a political subdivision may,...by resolution, permit the transfer of a prescribed amount, for a prescribed period, to a fund in need of money for cash flow purposes from another fund of the political subdivision if all these conditions are met:

- (1) It must be necessary to borrow money to enhance the fund that is in need of money for cash flow purposes.
- (2) There must be sufficient money on deposit to the credit of the other fund that can be temporarily transferred.
- (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs.

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TEMPORARY LOANS

(Continued)

- (4) The amount transferred must be returned to the other fund at the end of the prescribed period.
- (5) Only revenues derived from the levying and collection of property taxes or special taxes or from operation of the political subdivision may be included in the amount transferred."

IC 36-1-8-4 (b) states in part "If the fiscal body of a political subdivision determines that an emergency exists that requires an extension of the prescribed period of a transfer... the prescribed period may be extended for not more than six (6) months beyond that budget year of the year in which the transfer occurs if the fiscal body does the following:

- (1) Passes ...a resolution that contains the following:
 - (A) A statement that the fiscal body has determined that an emergency exists.
 - (B) A brief description of the grounds for the emergency.
 - (C) The date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs.
- (2) Immediately forwards the ... resolution to the state board of accounts and the state board of tax commissioners."

SOCIAL SECURITY

We understand that for 1998 the maximum amount of taxable and creditable annual earnings subject to Social Security will increase to \$68,400, up from \$65,400 in 1997. No maximum base for Medicare will exist. Rates will remain at the 1997 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for Social Security and 1.45 percent for Medicare.